



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION
No. 5. 14152-1 MOF/R/01 June 2008

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TO : All Importers of Spare Parts and Equipment by Air
DATE : 04 June 2008
RE : **PROCEDURES FOR CLEARING OF URGENT SPARE PARTS IMPORTED BY AIR**

1.0 GENERAL RULE

The Revenue Code of Liberia, Act of 2000, Phase One, Reform Tax Code of Liberia, Customs Revenue Code, Part V, Chapter 14, Customs Administration, Section 14152, Special Delivery Permit, stipulates that the Minister may, subject to such conditions and restrictions as he/she sees fit to impose, authorize the issue of a special permit for the delivery, prior to entry thereof of perishable goods and, on good cause being shown, goods of any other description.

In conformity with the Ministry's policy of improving administrative processes and procedures, manufacturing entities, garages, etc. that import urgently needed spare parts and equipment by air may, when the documentation and other customs formalities to be met by importers could delay delivery of consignments to site, clear such consignments subject to the following procedures.

2.0 PUBLIC NOTICE


1. Submit an approved Import Permit Declaration to the Commissioner of Customs & Excise or the Senior Collector, RIA for approval. Attach a copy of Invoice and Airway Bill indicating description of spare parts and the value of said consignment along with a completed single Administrative Document.
2. The consignment shall be subject to BIVAC's and Customs Destination Inspection free of penalty for Non-Clean Report of Findings.
3. The Import Duty and related taxes shall be paid on BIVAC/Customs Assessment prior to release of consignment.
4. BIVAC's Destination Inspection report will be received within 5 (five) working days as of date of inspection.
5. Any difference in duty and related taxes after the receipt of the CRF from BIVAC shall be paid promptly by the importer.

This Regulation shall take effect on this 10th day of JUNE 2008.

Approved:


Efrida Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Approved:


Antoinette M. Sayeh
MINISTER OF FINANCE